



Per USAC IAD's review of ACC's general ledgers

Observation #	Year	General Ledger Amount
1	2012	\$286
2	2012	\$3,925
3	2012	\$6,323
4	2012	\$97
5	2012	\$30
6	2012	\$100
7	2012	\$210
8	2012	\$116
9	2012	\$275
10	2012	\$99
11	2013	\$34
12	2013	\$207
13	2014	\$10,000

Per USAC IAD's review of ACC's sampled expense transaction supporting documentation

Observation #	Year	General Ledger Amount
14	2012	\$200
15	2012	\$424
16	2013	\$320
17	2013	\$500
18	2014	\$230
19	2014	\$916

ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF HIGH COST LOOP SUPPORT

USF HCL Recovery % of account the amount was recorded in	USF HCL Recovery % of account the auditors recommended the amount should have been recorded in	USF HCL Recovery % impact of USAC's proposed change	Possible USF HCL impacts of findings
62.28%	0.00%	-62.28%	(\$178)
62.28%	15.02%	-47.26%	(\$1,855)
62.28%	15.02%	-47.26%	(\$2,988)
62.28%	15.02%	-47.26%	(\$46)
62.28%	62.28%	0.00%	\$0
62.28%	62.28%	0.00%	\$0
62.28%	62.28%	0.00%	\$0
62.28%	62.28%	0.00%	\$0
62.28%	62.28%	0.00%	\$0
62.28%	62.28%	0.00%	\$0
62.44%	62.44%	0.00%	\$0
62.44%	74.15%	11.71%	\$24
62.19%	62.19%	0.00%	\$0
Subtotal USF HCL Impact:			(\$5,043)

ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF ICLS

USF ICLS Recovery % of account the amount was recorded in	USF ICLS Recovery % of account the auditors recommended the amount should have been recorded in	USF ICLS Recovery % impact of USAC's proposed change	Possible USF ICLS impacts of findings
22.17%	23.95%	1.78%	\$5
22.17%	5.71%	-16.45%	(\$646)
22.17%	5.71%	-16.45%	(\$1,040)
22.17%	5.71%	-16.45%	(\$16)
22.17%	19.95%	-2.22%	(\$1)
22.17%	19.95%	-2.22%	(\$2)
22.17%	19.95%	-2.22%	(\$5)
19.95%	22.17%	2.22%	\$3
19.95%	22.17%	2.22%	\$6
19.95%	22.17%	2.22%	\$2
22.14%	17.79%	-4.35%	(\$2)
22.14%	24.72%	2.58%	\$5
22.11%	17.49%	-4.62%	(\$462)
Subtotal USF ICLS Impact:			(\$2,153)

ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF HIGH COST LOOP SUPPORT

USF HCL Recovery % of account the amount was recorded in	USF HCL Recovery % of account the auditors recommended the amount should have been recorded in	USF HCL Recovery % impact of USAC's proposed change	Possible USF HCL impacts of findings
62.28%	74.14%	11.86%	\$24
62.28%	62.28%	0.00%	\$0
62.44%	7.02%	-55.41%	(\$177)
0.00%	0.00%	0.00%	\$0
62.19%	62.19%	0.00%	\$0
62.19%	62.19%	0.00%	\$0
Subtotal USF HCL Impact:			(\$154)

ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF ICLS

USF ICLS Recovery % of account the amount was recorded in	USF ICLS Recovery % of account the auditors recommended the amount should have been recorded in	USF ICLS Recovery % impact of USAC's proposed change	Possible USF ICLS impacts of findings
22.17%	24.71%	2.55%	\$5
19.95%	22.17%	2.22%	\$9
17.79%	1.97%	-15.82%	(\$51)
8.31%	0.00%	-8.31%	(\$42)
22.11%	17.49%	-4.62%	(\$1)
17.49%	22.11%	4.62%	\$42
Subtotal USF ICLS Impact:			(\$36)



Per USAC IAD's review of ACC's general ledgers

			ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF HIGH COST LOOP SUPPORT				
Observation #	Year	General Ledger Amount	Est. nonrec %	USF HCL Recovery % of account the amount was recorded in	USF HCL Recovery % of account the auditors recommended the amount should have been recorded in	USF HCL Recovery % impact of USAC's proposed change	Possible USF HCL impacts of findings
25	2012	\$40	100%	62.28%	0.00%	-62.28%	(\$25)
26	2012	\$316	100%	62.28%	0.00%	-62.28%	(\$197)
27	2013	\$1,395	30%	0.00%	0.00%	0.00%	\$0
28	2013	\$250	30%	0.00%	0.00%	0.00%	\$0
29	2013	\$50	30%	0.00%	0.00%	0.00%	\$0
30	2013	\$954	30%	0.00%	0.00%	0.00%	\$0
31	2013	\$642	30%	0.00%	0.00%	0.00%	\$0
32	2014	\$111	100%	62.19%	0.00%	-62.19%	(\$69)
Subtotal USF HCL Impact:							(\$291)

ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF ICLS			
USF ICLS Recovery % of account the amount was recorded in	USF ICLS Recovery % of account the auditors recommended the amount should have been recorded in	USF ICLS Recovery % impact of USAC's proposed change	Possible USF ICLS impacts of findings
22.17%	0.00%	-22.17%	(\$9)
19.95%	0.00%	-19.95%	(\$63)
23.85%	16.69%	-7.15%	(\$100)
23.85%	16.69%	-7.15%	(\$18)
23.85%	16.69%	-7.15%	(\$4)
23.85%	16.69%	-7.15%	(\$68)
23.85%	16.69%	-7.15%	(\$46)
22.11%	0.00%	-22.11%	(\$25)
Subtotal USF ICLS Impact:			(\$332)

Per USAC IAD's review of ACC's sampled expense transaction supporting documentation

			ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF HIGH COST LOOP SUPPORT				
Observation #	Year	General Ledger Amount	Est. nonrec %	USF HCL Recovery % of account the amount was recorded in	USF HCL Recovery % of account the auditors recommended the amount should have been recorded in	USF HCL Recovery % impact of USAC's proposed change	Possible USF HCL impacts of findings
33	2012	\$5,895	30%	62.28%	43.60%	-18.68%	(\$1,101)
34	2012	\$11,060	30%	62.28%	43.60%	-18.68%	(\$2,066)
35	2013	\$2,150	30%	62.44%	43.71%	-18.73%	(\$403)
36	2013	\$13,995	30%	62.44%	43.71%	-18.73%	(\$2,621)
37	2013	\$1,533	30%	62.44%	43.71%	-18.73%	(\$287)
38	2013	\$9,985	30%	62.44%	43.71%	-18.73%	(\$1,870)
39	2014	\$500	100%	0.00%	0.00%	0.00%	\$0
40	2014	\$1,268	30%	0.00%	0.00%	0.00%	\$0
41	2014	\$1,000	100%	62.19%	0.00%	-62.19%	(\$622)
42	2014	\$919	100%	62.19%	0.00%	-62.19%	(\$572)
43	2014	\$9,987	30%	62.19%	43.53%	-18.66%	(\$1,863)
Subtotal USF HCL Impact:							(\$11,406)

ALLBAND'S ESTIMATED IMPACTS OF FINDING ON USF ICLS			
USF ICLS Recovery % of account the amount was recorded in	USF ICLS Recovery % of account the auditors recommended the amount should have been recorded in	USF ICLS Recovery % impact of USAC's proposed change	Possible USF ICLS impacts of findings
19.95%	13.96%	-5.98%	(\$353)
19.95%	13.96%	-5.98%	(\$662)
17.79%	12.45%	-5.34%	(\$115)
17.79%	12.45%	-5.34%	(\$747)
17.79%	12.45%	-5.34%	(\$82)
17.79%	12.45%	-5.34%	(\$533)
0.00%	0.00%	0.00%	\$0
23.74%	16.62%	-7.12%	(\$90)
17.49%	0.00%	-17.49%	(\$175)
17.49%	0.00%	-17.49%	(\$161)
17.49%	12.24%	-5.25%	(\$524)
Subtotal USF ICLS Impact:			(\$3,441)

SUMMARY OF TOTAL USF HCL IMPACTS:

Impact on 2012 USF HCL Support	(\$8,433)
2012 Cap HCL Cap Impact	(\$72,226)
Net Impact on 2012 USF HCL Support	\$0
Impact on 2013 USF HCL Support	(\$5,335)
Impact on 2014 USF HCL Support	(\$3,126)

SUMMARY OF TOTAL USF ICLS IMPACTS:

Impact on 2012 USF ICLS Support	(\$2,766)
2012 Cap ICLS Cap Impact	(\$37,214)
Net Impact on 2012 USF ICLS Support	\$0
Impact on 2013 USF ICLS Support	(\$1,801)
Impact on 2014 USF ICLS Support	(\$1,395)